

**County of Placer, California**

**Public Ways and Facilities Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2005**

	<u>Budgeted Amounts</u>		<u>Actual Budgetary Basis</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 2,655,900	\$ 2,655,900	\$ 2,578,235	\$ (77,665)
Licenses and permits	70,000	70,000	75,060	5,060
Fines, forfeitures and penalties	-	-	921,435	921,435
Use of money and property	450,000	450,000	1,039,791	589,791
Intergovernmental	22,400,550	24,020,550	18,427,977	(5,592,573)
Charges for services	9,804,800	10,184,800	6,752,408	(3,432,392)
Miscellaneous	40,000	40,000	23,205	(16,795)
Total revenues	<u>35,421,250</u>	<u>37,421,250</u>	<u>29,818,111</u>	<u>(7,603,139)</u>
<b>Expenditures</b>				
Current:				
Public ways and facilities:				
Road maintenance	14,966,190	14,966,190	14,845,304	120,886
Engineering	<u>34,653,386</u>	<u>34,778,386</u>	<u>20,263,162</u>	<u>14,515,224</u>
Total expenditures	<u>49,619,576</u>	<u>49,744,576</u>	<u>35,108,466</u>	<u>14,636,110</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,198,326)</u>	<u>(12,323,326)</u>	<u>(5,290,355)</u>	<u>7,032,971</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital assets	30,000	30,000	-	(30,000)
Transfers in	7,770,896	5,770,896	6,045,896	275,000
Transfers out	<u>150,000</u>	<u>150,000</u>	<u>(1,130,981)</u>	<u>(1,280,981)</u>
Total other financing sources (uses)	<u>7,950,896</u>	<u>5,950,896</u>	<u>4,914,915</u>	<u>(1,035,981)</u>
<b>Net change in fund balance, budgetary basis</b>	<u>\$ (6,247,430)</u>	<u>\$ (6,372,430)</u>	<u>(375,440)</u>	<u>\$ 5,996,990</u>
<b>Basis adjustments:</b>				
Encumbrances			<u>5,491,006</u>	
<b>Net change in fund balance, GAAP basis</b>			<u>\$ 5,115,566</u>	

The note to the required supplementary information is an integral part of this statement.